

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

In re: Leonard Miree Jr.,

Debtor.

Case No. 19-50372

Chapter 13

Hon. Mark A. Randon

**OBJECTION BY THE UNITED STATES
TO CONFIRMATION OF DEBTOR'S
PROPOSED AMENDED PLAN**

The United States of America, by its attorneys, United States Attorney, Matthew Schneider, and Assistant United States Attorney, John Postulka, on behalf of the Internal Revenue Service, objects to the confirmation of the debtor's amended plan ("Amended Plan") for the following reasons:

1. Debtor filed a voluntary petition for protection under Chapter 13 of the Bankruptcy Code on July 16, 2019, and filed this amended plan on December 10, 2019.

2. The IRS's current proof of claim is in the amount of \$73,082.64 and consists of:

Secured Claim:	\$9,250.00
Priority Claim:	\$20,138.39
General Unsecured Claim:	\$43,694.25
Total	\$73,082.64

3. **Failure to Properly Treat the Secured Claim.** The IRS's secured claim is in the amount of \$9,250.00 and is a Class 5.1 claim that must be paid in full through the Amended Plan, in equal monthly payments, with the IRS to retain

its liens and to receive interest at the IRC rate in effect on the date of confirmation (currently 5%). *See* 11 U.S.C. § 1325(a)(5)(B). The IRS does not consent to the alternative treatment of the secured claim as proposed by the Amended Plan. *See* 11 U.S.C. § 1325(a)(5)(A).

4. **Feasibility Not Met.** The proposed Chapter 13 amended plan also lacks feasibility. A debtor bears the burden of demonstrating all the plan payments will be made. 11 U.S.C. § 1325(a)(6). Based on the debtor's own numbers, when taking into account the claims not properly scheduled, together with those that are properly scheduled, the amended plan is not feasible. The debtor has no apparent source of funding to make up the shortfall.

WHEREFORE, the United States respectfully requests that this Court deny confirmation of the debtor's Amended Plan for the forgoing reasons and grant such further and additional relief as deemed just and appropriate.

Dated: December 12, 2019

MATTHEW SCHNEIDER
United States Attorney

/s/John Postulka
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CERTIFICATE OF SERVICE

I hereby certify that on December 12, 2019, I electronically filed the Objection By The United States To Confirmation Of Debtor's Proposed Amended Plan using the ECF System which will send notification of such filings to all counsel of record.

/s/John Postulka

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